



General Assembly

February Session, 2010

***Raised Bill No. 5494***

LCO No. 2280

\*02280\_\_\_\_\_FIN\*

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

***AN ACT CONCERNING VARIOUS CHANGES TO TITLE 12.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective from passage and applicable to income years*  
2       *commencing on or after January 1, 2010*) (a) As used in this section:

3       (1) "Captive real estate investment trust" or "captive REIT" means  
4       any real estate investment trust, as defined in Section 856 of the  
5       Internal Revenue Code, the shares or beneficial interests of which are  
6       not regularly traded on an established securities market and more than  
7       fifty per cent of the voting power or value of the beneficial interests or  
8       shares of which are owned or controlled, directly or indirectly, or  
9       constructively, by a related member.

10       (2) "Related member" means a person that, with respect to the  
11       taxpayer during all or any portion of the income year, is: (A) A related  
12       entity, (B) a component member, as defined in Section 1563(b) of the  
13       Internal Revenue Code, (C) a person to, or from whom, there is  
14       attribution of stock ownership in accordance with Section 1563(e) of  
15       the Internal Revenue Code, other than a statutory business trust of  
16       which each beneficiary is not a related entity to the taxpayer, or (D) a

17 person that, notwithstanding its form of organization, bears the same  
18 relationship to the taxpayer as a person described in subparagraphs  
19 (A) to (C), inclusive, of this subdivision.

20 (3) "Related entity" means (A) a stockholder who is an individual, or  
21 a member of the stockholder's family enumerated in Section 318 of the  
22 Internal Revenue Code, if the stockholder and the members of the  
23 stockholder's family own, directly, indirectly, beneficially or  
24 constructively, in the aggregate, at least fifty per cent of the value of  
25 the taxpayer's outstanding stock; (B) a stockholder, or a stockholder's  
26 partnership, limited liability company, estate, trust or corporation, if  
27 the stockholder and the stockholder's partnerships, limited liability  
28 companies, estates, trusts and corporations own directly, indirectly,  
29 beneficially or constructively, in the aggregate, at least fifty per cent of  
30 the value of the taxpayer's outstanding stock; or (C) a corporation, or a  
31 party related to the corporation in a manner that would require an  
32 attribution of stock from the corporation to the party or from the party  
33 to the corporation under the attribution rules of the Internal Revenue  
34 Code, if the taxpayer owns, directly, indirectly, beneficially or  
35 constructively, at least fifty per cent of the value of the corporation's  
36 outstanding stock. The attribution rules of the Internal Revenue Code  
37 shall apply for purposes of determining whether the ownership  
38 requirements of this subdivision have been met.

39 (b) For purposes of computing its net income under section 12-217  
40 of the general statutes, a corporation shall add back all otherwise  
41 deductible expenses and costs directly or indirectly paid, accrued or  
42 incurred to, or in connection directly or indirectly with one or more  
43 direct or indirect transactions with, a captive real estate investment  
44 trust. Such expenses and costs shall be added back before net income is  
45 apportioned, as provided in chapter 208 of the general statutes.

46 (c) Nothing in this section shall be construed to require a  
47 corporation to add to its net income more than once any amount of  
48 otherwise deductible expenses and costs directly or indirectly paid,

49 accrued or incurred to, or in connection directly or indirectly with one  
50 or more direct or indirect transactions with, a captive real estate  
51 investment trust.

52 (d) Nothing in this section shall be construed to limit or negate the  
53 commissioner's authority to enter into agreements and compromises  
54 otherwise allowed by law.

55 (e) Nothing in this section shall be construed to limit or negate the  
56 commissioner's authority to make adjustments under section 12-221a  
57 or 12-226a of the general statutes.

58 Sec. 2. Subdivision (1) of subsection (f) of section 12-7b of the  
59 general statutes is repealed and the following is substituted in lieu  
60 thereof (*Effective from passage*):

61 (f) (1) The Office of Fiscal Analysis shall not make known in any  
62 manner any information obtained from any such report or inventory,  
63 or any information obtained pursuant to subdivision (2) of this  
64 subsection which would allow the identification of any taxpayer or of  
65 the amount or source of income, profits, losses, expenditures or any  
66 particulars thereof set forth or disclosed in any return, statement or  
67 report required to be filed with or submitted to the commissioner  
68 which is discernible from such report or inventory, or from such  
69 information obtained pursuant to subdivision [(d)] (2) of this  
70 subsection, except as provided in this subsection. The Office of Fiscal  
71 Analysis may disclose such information to other state officers and  
72 employees when required in the course of duty. No such officer or  
73 employee shall make known any such information to any other person  
74 except as provided in this subsection. Any person who violates any  
75 provision of this subsection shall be fined not more than one thousand  
76 dollars or imprisoned not more than one year or both.

77 Sec. 3. Subdivision (1) of subsection (b) of section 12-226 of the  
78 general statutes is repealed and the following is substituted in lieu

79 thereof (*Effective from passage for income years commencing on or after*  
80 *January 1, 2010*):

81

82 (b) (1) Any company [whose return to the Director of Internal  
83 Revenue has been amended shall, within ninety days after having filed  
84 the amended return, make an amended return to the commissioner]  
85 filing an amended return with any official of the United States  
86 government or any agency thereof, shall, on or before the date that is  
87 ninety days after the final determination is made on the amended  
88 return by such federal official or agency, make an amended return to  
89 the commissioner. The commissioner shall treat any such amended  
90 return reporting a tax overpayment as filed in processible form, as  
91 described in subsection (c) of section 12-227, after proof of such final  
92 determination on such amended federal return by such federal official  
93 or agency is submitted to the commissioner. The time for filing such  
94 amended return may be extended by the commissioner upon due  
95 cause shown. If, upon examination, the commissioner finds that the  
96 company is liable for the payment of an additional tax, he shall, within  
97 a reasonable time from the receipt of such amended return, notify the  
98 company of the amount of such additional tax, together with interest  
99 thereon computed at the rate of one per cent per month or fraction  
100 thereof from the date when the original tax became due and payable.  
101 Within thirty days of the mailing of such notice, the company shall pay  
102 to the commissioner, in cash or by check, draft or money order, drawn  
103 to the order of the Commissioner of Revenue Services, the amount of  
104 such additional tax and interest. If, upon examination of such  
105 amended return and related information, the commissioner finds that  
106 the company has overpaid the tax due the state and has not received  
107 from or been allowed by the United States government, or any agency  
108 thereof, a credit or a benefit, as a deduction or otherwise, for or by  
109 reason of such overpayment, the company shall be paid by the State  
110 Treasurer, upon order of the Comptroller, the amount of such  
111 overpayment. If the commissioner determines that the company's  
112 claim of overpayment is not valid, either in whole or in part, he shall  
113 mail notice of the proposed disallowance in whole or in part of the

114 claim to the company, which notice shall set forth briefly the  
115 commissioner's findings of fact and the basis of disallowance in each  
116 case decided in whole or in part adversely to the claimant. Sixty days  
117 after the date on which it is mailed, a notice of proposed disallowance  
118 shall constitute a final disallowance except only for such amounts as to  
119 which the company has filed, as provided in subdivision (2) of this  
120 subsection, a written protest with the commissioner.

121       Sec. 4. Section 12-409 of the 2010 supplement to the general statutes  
122 is repealed and the following is substituted in lieu thereof (*Effective July*  
123 *1, 2010*):

124       [(1)] (a) No person shall engage in or transact business as a seller  
125 within this state, unless a permit or permits have been issued to [him]  
126 such person as hereinafter prescribed.

127       [(2)] (b) Every person desiring to engage in or conduct business as a  
128 seller within this state shall file with the commissioner an application  
129 for a permit for each place of business. Every application for a permit  
130 shall be made upon a form prescribed by the commissioner and shall  
131 set forth the name under which the applicant transacts or intends to  
132 transact business, the location of [his] the applicant's place or places of  
133 business and such other information as the commissioner requires. The  
134 application shall be signed by the owner if a natural person; in the case  
135 of an association or partnership, by a member or partner; in the case of  
136 a corporation, by an executive officer or some person specifically  
137 authorized by the corporation to sign the application.

138       [(3)] (c) At the time of making an application the applicant shall pay  
139 to the Commissioner of Revenue Services a permit fee of one hundred  
140 dollars for each permit. Any permit issued on or after July 1, 1985, but  
141 prior to October 1, 2003, shall expire biennially on the anniversary date  
142 of the issuance of such permit unless renewed in accordance with such  
143 procedure and application form as prescribed by the commissioner.  
144 Any permit issued on or after October 1, 2003, shall expire on the fifth  
145 anniversary date of the issuance of such permit unless renewed in

146 accordance with such procedure and application form as prescribed by  
147 the commissioner.

148 [(4)] (d) After compliance with subsections [(1), (2) and (3)] (a), (b)  
149 and (c) of this section by the applicant, the commissioner shall grant  
150 and issue to such applicant a separate permit for each place of business  
151 within the state. A permit is not assignable and is valid only for the  
152 person in whose name it is issued and for the transaction of business at  
153 the place designated therein. It shall at all times be conspicuously  
154 displayed at the place for which issued. Only a person actively  
155 engaging in or conducting business as a seller may hold a permit. Any  
156 person not so engaged shall surrender the permit to the commissioner  
157 for cancellation.

158 [(5)] (e) A seller whose permit has been suspended or revoked shall  
159 pay to the Commissioner of Revenue Services a fee of one hundred  
160 dollars for the reissuance of a permit.

161 [(6)] (f) Whenever any person fails to comply with any provision of  
162 this chapter relating to the sales tax or any regulation of the  
163 commissioner relating to the sales tax prescribed and adopted under  
164 this chapter, [or whenever any seller files returns for four successive  
165 monthly or quarterly periods, as the case may be, showing no sales,]  
166 the commissioner, upon hearing, after giving such person ten days'  
167 notice in writing specifying the time and place of hearing and  
168 requiring [him] such person to show cause why [his] such person's  
169 permit or permits should not be revoked, may revoke or suspend any  
170 one or more of the permits held by the person. The notice may be  
171 served personally or by registered or certified mail. The commissioner  
172 shall not issue a new permit after the revocation of a permit unless [he]  
173 the commissioner is satisfied that the former holder of the permit will  
174 comply with the provisions of this chapter relating to the sales tax and  
175 the regulations of the commissioner.

176 (g) Whenever any seller files returns for four successive monthly or  
177 quarterly periods, or for two successive annual periods, as the case

178 may be, showing no sales, the commissioner, upon hearing, after  
 179 giving such seller thirty days notice, in writing, specifying the time  
 180 and place of hearing and requiring such seller to show cause why such  
 181 seller's permit or permits should not be cancelled, may cancel one or  
 182 more of the permits held by such seller. The notice may be served  
 183 personally or by mail. The commissioner shall not issue a new permit  
 184 after the cancellation of a permit unless the commissioner is satisfied  
 185 that the former holder of the permit will make sales subject to the  
 186 provisions of this chapter relating to the sales tax and the regulations  
 187 of the commissioner.

188 [(7)] (h) Any person who knowingly violates any provision of this  
 189 section shall be fined not more than five hundred dollars or  
 190 imprisoned not more than three months or both for each offense.

191 Sec. 5. Section 12-484 of the general statutes is repealed and the  
 192 following is substituted in lieu thereof (*Effective July 1, 2010, and*  
 193 *applicable to quarterly periods commencing on or after January 1, 2011*):

194 (a) Except as otherwise provided in this section, every motor carrier  
 195 subject to the tax imposed by this chapter shall, on or before the last  
 196 day of January, April, July and October, annually, [or on or before the  
 197 last day of the month following such reporting period, other than a  
 198 quarterly period as may be established under regulations promulgated  
 199 by the Commissioner of Revenue Services,] make to the commissioner  
 200 such reports of its operations during the quarter [or such other period,  
 201 as the case may be,] ending the last day of the preceding month as the  
 202 commissioner may require and such other reports from time to time as  
 203 the commissioner may deem necessary. [The commissioner shall adopt  
 204 in accordance with chapter 54 and enforce regulations relating to the  
 205 administration and enforcement of this chapter.]

206 (b) The commissioner [by regulation may] shall exempt from the  
 207 [aforesaid] reporting requirements of subsection (a) of this section, [as  
 208 a class, (1)] those motor carriers operating solely within this state and  
 209 [(2) those motor carriers] purchasing motor fuel solely within this

210 state, [, and require in each such instance an annual report, if in his  
211 discretion the enforcement of this chapter would not be adversely  
212 affected by such regulation.]

213 (c) The commissioner shall adopt regulations in accordance with the  
214 provisions of chapter 54 relating to the administration and  
215 enforcement of this chapter.

216 Sec. 6. Subsection (a) of section 12-631 of the general statutes is  
217 repealed and the following is substituted in lieu thereof (*Effective from*  
218 *passage and applicable to income years commencing on or after January 1,*  
219 *2010*):

220 (a) "Business firm" means any business entity authorized to do  
221 business in the state and subject to the [corporation business tax  
222 imposed under chapter 208 or to the unincorporated business tax  
223 imposed under chapter 228, or any insurance company, hospital or  
224 medical services corporation subject to the insurance companies,  
225 hospital and medical services corporations tax imposed under chapter  
226 207, or any air carrier subject to the air carriers tax imposed under  
227 chapter 209, or any railroad company subject to the railroad companies  
228 tax imposed under chapter 210, or any express, telegraph, telephone,  
229 cable, car or community antenna television company subject to the  
230 express, telegraph, telephone, cable, car and community antenna  
231 television companies tax imposed under chapter 211, or any utility  
232 company subject to the utility companies tax imposed under chapter  
233 212, or any public service company subject to the public service  
234 companies tax imposed under chapter 212a] tax due under the  
235 provisions of chapter 207, 208, 209, 210, 211 or 212.

236 Sec. 7. Subsection (c) of section 12-632 of the general statutes is  
237 repealed and the following is substituted in lieu thereof (*Effective July*  
238 *1, 2010*):

239 (c) Any business firm which desires to engage in any of the activities  
240 or programs approved by any municipality pursuant to subsection (a)



241 of this section and listed pursuant to subsection (b) of this section may  
 242 apply to the Commissioner of Revenue Services for a tax credit in an  
 243 amount as provided in section 12-633, 12-634, 12-635 or 12-635a, as  
 244 amended by this act. The proposal for such credit which shall be made  
 245 on a form prescribed and made available by the commissioner, shall  
 246 set forth the program to be conducted, the neighborhood area to be  
 247 invested in, the plans for implementing the program and such other  
 248 information as said commissioner may prescribe. Such proposals shall  
 249 be submitted to the commissioner on or after September fifteenth but  
 250 no later than October first of each year. [The commissioner shall refer  
 251 the proposal to the agency designated by the municipality to oversee  
 252 implementation of the program pursuant to the provisions of  
 253 subsection (a) of this section, and such agency shall, within thirty days  
 254 of the date of referral, approve or disapprove the proposal. Failure of  
 255 such agency to respond within thirty days of the date of referral shall  
 256 be deemed to constitute disapproval of such proposal. Following such  
 257 referral and approval or disapproval, such] Such proposals shall be  
 258 approved or disapproved by the Commissioner of Revenue Services  
 259 based on the compliance of such proposal with the provisions of this  
 260 chapter [, municipal agency approval or disapproval] and regulations  
 261 adopted pursuant to this chapter. The commissioner may only approve  
 262 proposals received [in his office] between September fifteenth and  
 263 October first of each year. [, after approval by the municipal agency  
 264 affected by such proposal.] If, in the opinion of the Commissioner of  
 265 Revenue Services, [and the municipality or municipalities affected,] a  
 266 business firm's investment can, for the purposes of this chapter, be  
 267 made through contributions to a neighborhood organization as  
 268 defined in subsection (h) of section 12-631, tax credits may be allowed  
 269 in amounts as provided in section 12-633, 12-634, 12-635 or 12-635a, as  
 270 amended by this act.

271 Sec. 8. Section 12-635a of the general statutes is repealed and the  
 272 following is substituted in lieu thereof (*Effective from passage*):

273 The Commissioner of Revenue Services shall grant a credit against

274 any tax due under the provisions of chapter 207, 208, 209, 210, 211 or  
 275 212 in an amount not to exceed [forty] sixty per cent of the total cash  
 276 amount invested during the taxable year by the business firm in  
 277 community-based alcoholism prevention or treatment programs  
 278 operated or created pursuant to proposals approved pursuant to  
 279 section 12-632, as amended by this act.

280 Sec. 9. Section 12-686 of the general statutes is repealed and the  
 281 following is substituted in lieu thereof (*Effective July 1, 2010*):

282 (a) (1) Except as otherwise provided in [subsection (b)] subsections  
 283 (b) and (c) of this section, the commissioner may require every person  
 284 who files a tax return for any tax on a monthly or quarterly basis to  
 285 pay such tax during the twelve-month period following a  
 286 determination of liability under this subdivision by one of the means  
 287 of electronic funds transfer approved by the department, if the  
 288 commissioner determines that such person's liability for such tax was  
 289 [more than ten] four thousand dollars or more for the twelve-month  
 290 period ending on the June thirtieth immediately preceding the  
 291 monthly or quarterly period with respect to which the requirement to  
 292 pay tax by electronic funds transfer is established. The commissioner,  
 293 in determining whether tax liability is [more than ten] four thousand  
 294 dollars or more, shall base such determination on the taxes reported to  
 295 be due on the tax returns of such person related to the period under  
 296 examination. If any tax return or returns of such person for such  
 297 period have not been filed, the commissioner may base such  
 298 determination on any information available to [him] such  
 299 commissioner.

300 (2) Except as otherwise provided in [subsection (b)] subsections (b)  
 301 and (c) of this section, the commissioner may require every person,  
 302 other than a person described in subdivision (3) of this subsection, who  
 303 files a tax return for any tax on an annual basis to pay such tax, or any  
 304 installment thereof, during the twelve-month period following a  
 305 determination of liability under this subdivision by one of the means

306 of electronic funds transfer approved by the department if the  
307 commissioner determines that such person's liability for such tax was  
308 [more than ten] four thousand dollars or more for the year  
309 immediately preceding the year with respect to which the requirement  
310 to pay tax by electronic funds transfer is established. The  
311 commissioner, in determining whether tax liability is [more than ten]  
312 four thousand dollars or more, may base the determination on the  
313 estimated tax, if any, paid for the immediately preceding year,  
314 provided, if the tax return for such immediately preceding year has  
315 been filed, the commissioner shall base the determination on the taxes  
316 reported to be due on such tax return. If any tax return of such person  
317 for such period has not been filed or estimated tax has not been paid  
318 by such person for such period, the commissioner may base such  
319 determination on any information available to [him] the commissioner.

320 (3) Except as otherwise provided in [subsection (b)] subsections (b)  
321 and (c) of this section, the commissioner may require every employer  
322 who is deducting and withholding Connecticut income tax from  
323 employee wages to pay such tax during the twelve-month period  
324 following a determination of liability under this subdivision, by one of  
325 the means of electronic funds transfer approved by the department if  
326 the commissioner determines that the amount of Connecticut income  
327 tax deducted and withheld from employee wages by such employer  
328 was more than [ten] two thousand dollars for the twelve-month period  
329 ending on the June thirtieth immediately preceding the quarterly  
330 period with respect to which the requirement to pay over tax by  
331 electronic funds transfer is established. The commissioner, in  
332 determining whether tax liability is more than [ten] two thousand  
333 dollars, shall base such determination on the taxes reported to be due  
334 on the quarterly withholding tax returns of such employer related to  
335 the period under examination. If any such tax return of such person for  
336 such period has not been filed, the commissioner may base such  
337 determination on any information available to [him] the commissioner.

338 (b) Notwithstanding any provision of subsection (a) of this section:

339 (1) No person shall be required to pay any tax by electronic funds  
340 transfer until the department has given notice to such person of such  
341 requirement; and (2) no person required to pay any tax for any period  
342 by electronic funds transfer shall cease such method of payment until  
343 notified by the department that such method of payment is no longer  
344 required. The department shall give notice to such person that such  
345 method of payment is no longer required as soon as practicable after  
346 such determination is made.

347 (c) Notwithstanding any provision of subsection (a) of this section,  
348 any person required by regulations adopted under section 12-690 to  
349 file electronically any return, statement or other document that is  
350 required by law or regulation to be filed with the commissioner shall  
351 be required to pay the tax to which such return, statement or other  
352 document pertains by electronic funds transfer. For purposes of this  
353 subsection, any person required by regulations adopted under section  
354 12-690 shall not include any return preparer, as defined in such  
355 regulation.

356 Sec. 10. Subdivision (2) of subsection (b) of section 12-704 of the  
357 general statutes is repealed and the following is substituted in lieu  
358 thereof (*Effective from passage and applicable to taxable years commencing*  
359 *on or after January 1, 2010*):

360 (2) If, as a direct result of a taxpayer filing an amended income tax  
361 return with another state of the United States or a political subdivision  
362 thereof or the District of Columbia, the amount of tax of such other  
363 jurisdiction that the taxpayer is required to pay is different from the  
364 amount used to determine the credit allowed to any taxpayer under  
365 this section for any taxable year, the taxpayer shall provide notice of  
366 such difference to the commissioner by filing, on or before the date  
367 that is ninety days after the [date of filing of such amended return]  
368 final determination is made on such amended return by the tax officers  
369 or other competent authority of such other jurisdiction, an amended  
370 return under this chapter and shall give such information as the

371 commissioner may require. Any such amended return under this  
 372 chapter reporting a tax overpayment shall be treated as containing  
 373 sufficient required information after proof of such final determination  
 374 on such amended income tax return of such other jurisdiction by the  
 375 tax officers or other competent authority of such other jurisdiction is  
 376 submitted to the commissioner. The commissioner may redetermine,  
 377 and the taxpayer shall be required to pay, the tax for any taxable year  
 378 affected, regardless of any otherwise applicable statute of limitations.

379 Sec. 11. Subdivision (2) of subsection (b) of section 12-727 of the  
 380 general statutes is repealed and the following is substituted in lieu  
 381 thereof (*Effective from passage and applicable to taxable years commencing*  
 382 *on or after January 1, 2010*):

383 (2) Any taxpayer filing an amended federal income tax return with  
 384 the United States Internal Revenue Service or other competent  
 385 authority shall also file, on or before the date that is ninety days after  
 386 the [date of filing of such amended return] final determination is made  
 387 on such amended return by the Internal Revenue Service or other  
 388 competent authority, an amended return under this chapter and shall  
 389 give such information as the commissioner may require. Any such  
 390 amended return under this chapter reporting a tax overpayment shall  
 391 be treated as containing sufficient required information after proof of  
 392 such final determination on such amended federal income tax return  
 393 by the Internal Revenue Service or other competent authority is  
 394 submitted to the commissioner. The commissioner may redetermine,  
 395 and the taxpayer shall be required to pay the tax for any taxable year  
 396 affected, regardless of any otherwise applicable statute of limitations.

397 Sec. 12. Section 32-340 of the general statutes is repealed and the  
 398 following is substituted in lieu thereof (*Effective from passage*):

399 Sections 32-340 to 32-346, inclusive, as amended by this act, and  
 400 [sections 12-3f and] section 12-217o shall be known and may be cited as  
 401 the "Small Business Financial Recovery Act of 1993".

402        Sec. 13. Sections 12-3f, 12-34d and 12-315a of the general statutes are  
403        repealed. (*Effective from passage*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to income years commencing on or after January 1, 2010</i>	New section
Sec. 2	<i>from passage</i>	12-7b(f)(1)
Sec. 3	<i>from passage for income years commencing on or after January 1, 2010</i>	12-226(b)(1)
Sec. 4	<i>July 1, 2010</i>	12-409
Sec. 5	<i>July 1, 2010, and applicable to quarterly periods commencing on or after January 1, 2011</i>	12-484
Sec. 6	<i>from passage and applicable to income years commencing on or after January 1, 2010</i>	12-631(a)
Sec. 7	<i>July 1, 2010</i>	12-632(c)
Sec. 8	<i>from passage</i>	12-635a
Sec. 9	<i>July 1, 2010</i>	12-686
Sec. 10	<i>from passage and applicable to taxable years commencing on or after January 1, 2010</i>	12-704(b)(2)
Sec. 11	<i>from passage and applicable to taxable years commencing on or after January 1, 2010</i>	12-727(b)(2)
Sec. 12	<i>from passage</i>	32-340
Sec. 13	<i>from passage</i>	Repealer section

***Statement of Purpose:***

To make various clarifying changes to Title 12 of the general statutes, including (1) disallowing expenses paid to a captive REIT as a deduction, (2) requiring receipt by the Department of Revenue

Services of a processible return prior to any determination of interest on an overpayment of taxes, (3) allowing notice of cancellation of sales tax permit to be sent by regular mail, (4) exempting in-state motor carriers only from filing a certain quarterly statement, (5) making procedural and technical changes to the Neighborhood Assistance Act, (6) imposing the requirement of electronically paying taxes at a lower threshold of tax liability, and (7) repealing three obsolete sections.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*